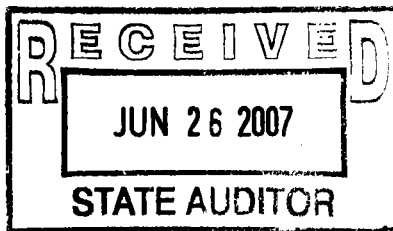


**SCANNED**Date 6-26-07FILED  
BY NOTARY
South Ogden City  
 CITY

June 30, 2008  
 FISCAL YEAR ENDING
**CERTIFICATION OF BUDGET****ADOPTION OF BUDGET INFORMATION:**

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of South Ogden City for the fiscal year ending June 30, 2008 as approved and adopted by resolution or ordinance dated June 18, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

- ☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);  
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on May 15, 2007 for all budgetary funds.

Signed:

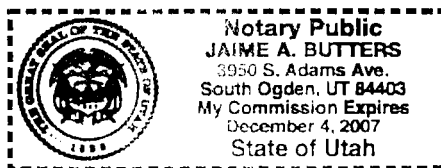
 A handwritten signature in cursive script, appearing to read "Steven Lieberthal".
 

(Budget Officer)

Subscribed and sworn to this 22 day

of June, 2007.

Jaime A. Butters  
 (Notary Public)



SOUTH OGDEN CITY  
Governmental Unit

2007 - 2008  
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005-2006	2006-2007 Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	<b>TAXES</b>			
3110	General Property Taxes - Current	1,719,107	1,503,416	1,700,000
3120	Prior Years' Taxes - Delinquent	59,075	56,157	60,000
3130	General Sales & Use Taxes	2,254,779	2,320,402	2,421,084
3140	Franchise Taxes	360,315	285,760	370,000
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	208,691	173,969	210,000
3190	Penalties & Interest on Delinquent Taxes			
	Municipal Energy Tax	745,931	607,613	680,000
3200	<b>LICENSES AND PERMITS</b>			
3210	Business Licenses & Permits	130,237	127,725	125,000
3220	Non-business Licenses & Permits	120	60	1,100
3221	Building, Structures, & Equipment	227,973	236,679	220,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	15,906	16,243	11,500
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants	0	0	0
3311	General Governemnt	12,500	12,500	12,500
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	89,473	75,456	28,500
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	465,266	501,975	475,000
3358	Liquor Fund Allotment	19,749	20,859	21,000
3370	Grants from Local Units:			

SOUTH OGDEN CITY  
Governmental Unit

2007 - 2008  
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005-2006	2006-2007 Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government	60,930	70,025	67,950
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	13,566	39,532	20,700
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety	99,731	88,165	120,000
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs	12,316	9,709	8,500
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property	3,225	2,450	3,000
3480	Cemeteries			
3490	Misc. Services: Police Reports/Fingerprints	7,928	8,083	8,000
3500	<b>FINES AND FORFEITURES</b>			
3510	Fines	893,130	752,969	855,000
3520	Forfeitures			
	Non-court fines	22,084	36,404	34,500
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	173,223	243,844	250,000
3620	Rents & Concessions	32,745	50,732	56,600
3640	Sale of Fixed Assets - Compensation for Loss	29,971	40,320	225,000
3650	Sale of Materials & Supplies			
3680	Other Financing - Capital Lease Obligations	110,929	251,686	1,816,262
3680	SOBA	345	64	0
	Donations	12,627	1,928	5,000
	Other Misc.	78,682	27,011	26,300

SOUTH OGDEN CITY  
Governmental Unit

2007 - 2008  
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005-2006	2006-2007 Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	<b>CONTRIBUTIONS AND TRANSFERS</b>			
3810	Transfer in from Water Fund	0	0	0
3820	Transfer in from Sanitary Sewer Fund	0	0	0
	Transfer in from Storm Sewer Fund	0	0	0
	Transfer in from Garbage Fund	0	0	0
	Transfer in from Ambulance Fund	0	0	0
	Transfer in from Cap. Imprvmnt. Fund	0	0	0
	Charge for service - Water fund	116,640	106,920	122,472
	Charge for service - Sewer fund	152,640	146,916	168,286
	Charge for service - Storm Drain fund	119,000	114,538	131,198
	Charge for service - Garbage fund	66,000	68,365	78,309
	Charge for service - Ambulance fund	53,527	51,520	59,014
	Charge for service - CDRA	50,000	9,167	10,000
3830	Contribution from:Enterprise Funds			
3840	Contribution from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "C" Road Fund Bal. to be Appopr.	20,000	199,375	0
3890	Beg. General Fund Bal. to be Approp.	0	1,104,470	61,954
	<b>TOTAL REVENUES</b>	<b>8,438,361</b>	<b>9,363,007</b>	<b>10,463,729</b>

SOUTH OGDEN CITY  
Governmental Unit

2007 - 2008  
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2005-2006	2006-2007 Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>			
4110	Legislative			
4111	Commission or Council	134,292	126,260	147,560
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	373,052	352,766	311,090
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	458,798	480,286	732,544
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney	59,501	74,178	89,514
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	443,722	415,957	512,426
4160	General Governmental Buildings	134,848	147,050	166,320
4170	Elections	6,638	0	32,000
4180	Planning & Zoning	36,276	29,407	38,555
4190	Education & Community Promotion			
4200	Public Safety		3,192,681	3,372,615
4210	Police Department	2,125,514		
4220	Fire Department	1,034,111		
4230	Corrections (Jail)			
4240	Protective Inspection	84,600	104,764	97,536
4250	Other Protective - Traffic	106,847	108,720	126,534
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

SOUTH OGDEN CITY  
Governmental Unit

2007 - 2008  
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2005-2006	2006-2007 Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	Highways / Streets	344,555	317,409	377,534
4415	Class "B" Road Program			
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage	683,201	622,919	2,728,690
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>			
4510	Park & Park Areas	448,839	457,373	585,723
4540	Park Lighting			
4560	Recreation & Culture			
4580	Libraries			
4590	Cemeteries			
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest			
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to Cap. Imprvmnts - General Fund	0	1,107,327	0
	Transfer to Cap. Imprvmnts - Class 'c'	420,000	556,875	415,000
4820	Transfer to Storm Sewer Cap. Proj. Fund			
	Transfer to Government Immunity Fund			
	Transfer to Debt Service Fund	713,595	649,889	705,088
	Transfer to City Hall Cap. Proj. Fund			
	Transfer to South Ogden Days Fund	25,000	22,917	25,000
	Transfer to CDRA Fund			
	Transfer to MBA Fund			

SOUTH OGDEN CITY  
Governmental Unit

2007 - 2008  
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2005-2006	2006-2007 Current Year Estimate	Ensuing Year Approved Budget Appropriation
4830	Contribution to:			
4840	Contribution to:			
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Approp. Increase in Fund Balance			
	<b>TOTAL EXPENDITURES</b>	<b>7,633,389</b>	<b>8,766,778</b>	<b>10,463,729</b>

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SOUTH OGDEN CITY  
Governmental Unit

2007 - 2008  
Fiscal Year

FORM 1

SPECIAL REVENUE FUND - SOUTH OGDEN DAYS

Account Number	Description	Prior Year Actual 2005-2006	2006-2007 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Sponsorships	24,000	16,965	25,000
	Entrance Fees	21,862	10,085	27,600
	OTHER SOURCES:			
	Transfer in from General Fund	25,000	22,917	25,000
	TOTAL REVENUES & OTHER SOURCES	70,862	49,967	77,600
	EXPENDITURES:			
	Entertainment	25,671	4,500	29,000
	Fireworks	8,959	0	0
	Materials, Supplies, & Miscellaneous	37,966	4,982	48,600
	OTHER USES:			
	Budgeted increase (decrease) in fund bal	(1,734)	40,485	0
	TOTAL EXPENDITURES & OTHER USES	70,862	49,967	77,600



SOUTH OGDEN CITY  
Governmental Unit

2007 - 2008  
Fiscal Year

FORM 1

SPECIAL REVENUE FUND - AMBULANCE FUND

Account Number	Description	Prior Year Actual 2005-2006	2006-2007 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Ambulance Fees	260,384	465,034	450,000
	<b>OTHER SOURCES:</b>			
	State Grants	0	0	0
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>260,384</b>	<b>465,034</b>	<b>450,000</b>
	<b>EXPENDITURES:</b>			
	Personnel	204,802	192,619	232,054
	Contract Services	0	140,712	71,000
	Materials, Supplies, & Miscellaneous	52,984	62,087	50,465
	<b>OTHER USES:</b>			
	Charge for services - General Fund	53,527	51,520	59,014
	Budgeted increase (decrease) in fund bal	(50,929)	18,096	37,467
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>260,384</b>	<b>465,034</b>	<b>450,000</b>

**SOUTH OGDEN CITY**  
Governmental Unit

2007 - 2008  
Fiscal Year

**DEBT SERVICE FUND**

**FORM 1**

Account Number	Description	Prior Year Actual 2005-2006	2006-2007 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfer in from General Fund	713,595	649,889	705,088
	Transfer in from RDA	100,000	91,667	100,000
	<b>TOTAL REVENUES:</b>	813,595	741,556	805,088
	Beginning Fund Balance	68,429	67,184	8,602
	<b>TOTAL AVAILABLE FOR APPROPR.:</b>	882,024	808,740	813,690
	<b>EXPENDITURES:</b>			
	Administrative & Professional	1,650	1,650	1,500
	Bond Payment - Principal	350,000	380,000	390,000
	Interest on Bonds	463,190	418,488	415,088
	<b>TOTAL EXPENDITURES:</b>	814,840	800,138	806,588
	<b>ENDING FUND BALANCE:</b>	67,184	8,602	7,102

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SOUTH OGDEN CITY  
Governmental Unit

2007 - 2008  
Fiscal Year

CAPITAL PROJECTS FUND-GENERAL GOVERNMENT

FORM 4

Account Number	Description	Prior Year Actual 2005-2006	2006-2007 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Interest - General projects	22,310	27,282	11,000
	Transfer in from General Fund	0	1,107,327	0
	Transfer in - Class 'c' Monies	420,000	556,875	415,000
	Transfer in from Park Impact Fee Fund	0	0	0
	Impact Fees - Park	102,526	68,864	85,000
	Interest - Park Impact Fees	2,243	2,872	0
	Impact Fees - Traffic	95,319	113,091	85,000
	Interest - Traffic Impact Fees	5,608	7,179	0
	Grant Income	100,000	163,000	200,000
	<b>TOTAL REVENUE</b>	748,006	2,046,490	796,000
	<b>Beginning Fund Balance</b>	2,169,480	1,727,570	2,460,669
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	2,917,486	3,774,060	3,256,669
	<b>EXPENDITURES:</b>			
	Transfer to General Fund	450,000	0	0
	Capital Outlay	739,918	1,313,391	2,186,974
	<b>TOTAL EXPENDITURES</b>	1,189,918	1,313,391	2,186,974
	<b>Ending Fund Balance</b>	1,727,570	2,460,669	1,069,695

OTHER FUNDS: MUNICIPAL BUILDING AUTHORITY

Account Number	Description	Prior Year Actual 2005-2006	2006-2007 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund	0	0	0
	Appropriation from Fund Balance	0	0	0
	<b>TOTAL REVENUE</b>	0	0	0
	<b>EXPENDITURES:</b>			
	Depreciation	0	0	0
	<b>TOTAL EXPENDITURES</b>	0	0	0

SOUTH OGDEN CITY  
Governmental Unit

2007 - 2008  
Fiscal Year

ENTERPRISE FUND: WATER, SEWER, STORM DRAIN, GARBAGE FUNDS

FORM 3

Account Number	Description	Prior Year Actual 2005-2006	2006-2007 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	2,567,118	2,378,482	3,160,435
	Interest Earned - Services	22,432	28,716	18,000
	Impact Fees	280,870	221,576	240,000
	Interest Earned - Impact Fees	2,367	4,308	7,500
	Misc.	94,803	97,017	66,557
	TOTAL OPERATING REVENUE	2,967,590	2,730,099	3,492,492
	OPERATING EXPENSES:			
	Personnel Services	575,148	581,215	688,355
	Contractual Services	1,148,987	1,024,432	1,203,690
	Material and Supplies	137,446	156,938	608,122
	Depreciation	171,112	187,924	205,000
	Other			
	TOTAL OPERATING EXPENSE	2,032,693	1,950,509	2,705,167
	OPERATING INCOME (LOSS)	934,897	779,590	787,325
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Transfer in Storm Fund - Storm CIP	0	0	0
	Transfer in Sewer Fund - Sewer Fund CIP	0	0	0
	Transfer to Storm CIP - Storm Fund	0	0	0
	Charge for service G/F - Water fund	116,640	106,920	122,472
	Charge for service G/F - Sewer fund	152,640	146,916	168,286
	Charge for service G/F - Storm fund	119,000	114,538	131,198
	Charge for service G/F - Garbage fund	66,000	68,365	78,309
	Appropriation of Fund Balance	0	0	0
	Subtotal of non-operating items	(454,280)	(436,739)	(500,265)
	NET INCOME (LOSS)	480,617	342,851	287,060

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	CASH OPERATING NEEDS:			
	Net Income (Loss)	480,617	342,851	287,060
	Plus: Depreciation	171,112	187,924	205,000
	Less: Major Improvements & Capital Outlay	(156,669)	(375,633)	(973,061)
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	495,060	155,142	(481,001)
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	1,852,190	2,347,250	481,001
	Invest. & Other Curr. Assets to be Converted			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	2,347,250	2,502,392	481,001